

**MULTIMEDIA**



**UNIVERSITY**

**STUDENT ID NO**

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# MULTIMEDIA UNIVERSITY

## FINAL EXAMINATION

**TRIMESTER 1, 2022/2022**

### **BAC2614 – ACCOUNTING INFORMATION SYSTEM I**

(All Sections/Groups)

24 NOVEMBER 2021

9.00am – 12.00pm

(3 Hours)

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#### **INSTRUCTIONS TO STUDENT**

1. This question paper consists of 10 pages (including cover page) with 2 questions.
2. Attempt **ALL** questions. The distribution of the marks for each question is given.
3. Back up all files promptly. Completed back up files have to be submitted online via Google Classroom.

**QUESTION 1**

Hi-Gee Services Sdn Bhd provides printing and binding services. It was founded in 2020 by Ms Helen and the accounting period for the business ends on 30 June every year. In 2021, this company has extended the business and the transactions became more complicated. Due to massive transactions, the owner decided to replace their manual accounting record keeping to a computerised accounting system.

**Company Details**

- a) Company Name : Hi-Gee Services Sdn Bhd + Student Name  
 b) Company Registration Number : Student ID Number  
 c) Registered Address : Lot 3,4,5 Lorong Pandan Park Centre, 75200 Melaka  
 d) Date company first using computerized accounting software: 1 January 2021.  
 e) Given below are the chart of account of the business as at 31/12/2020

Account	RM
Furniture & Fittings	20,000
Accumulated Depreciation-Furniture & Fittings	2,000
Equipment	35,000
Accumulated Depreciation - Equipment	3,500
Computer	10,000
Accumulated Depreciation - Computer	1,000
Capital	110,000
Loan	25,000
Cash in hand	9,780
Public Bank	35,320
Maybank	27,810
Service Revenue	49,980
Trade Debtors	23,780
Trade Creditors	14,820
Salaries	5,000
Prepaid Insurance	12,000
Prepaid Rental	20,000
Discount Received	2,340
Discount Allowed	3,380
Supplies	13,000
Water & Electricity	2,680
Telephone & Fax	1,970
Retained Earnings	16,320
Advertising Expense	5,240

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## f) Creditors Aging Analysis

Company	Balance as at 31/12/2020 (RM)	Current Month (RM)	1 Month (RM)	2 Months (RM)	3 Months (RM)
Macintosh Bhd	7,840	1,670 (PI-0028) 18/12/2020	2,670 (PI-0024) 13/11/2020		3,500 (PI-0025) 8/9/2020
Canon Bhd	6,980	3,810 (PI-0027) 7/12/2020		3,170 (PI-0026) 5/10/2020	

## g) Debtors Aging Analysis

Company	Balance as at 31/12/2020 (RM)	Current Month (RM)	1 Month (RM)	2 Months (RM)	3 Months (RM)
Honey Sdn Bhd	11,560		6,780 (IV-0010) 8/11/2020	4,780 (IV-0009) 16/10/2020	
Brick Sdn Bhd	8,450	3,360 (IV-0012) 23/12/2020			5,090 (IV-0008) 19/9/2020
Trend Sdn Bhd	3,770	1,000 (IV-0013) 27/12/2020	2,770 (IV-0011) 15/11/2020		

## h) During the month of January 2021, the following transactions took place:

No.	Date	Details
1.	Jan 2	Provided printing services to customer and customer paid by cash RM146.
2.	Jan 4	Paid in full to Macintosh Bhd using Maybank cheque (MBB2345) for invoice number (PI-0025)
3.	Jan 7	Received a cheque (HLB1234) for invoice number IV-009 from Honey Sdn Bhd. Honey Sdn Bhd paid full amount for this invoice. The cheque was deposited to Public Bank.
4.	Jan 11	Paid RM1,250 to Canon Bhd for invoice number PI-0026 using Maybank cheque(MBB2346).
5.	Jan 16	Sent debit note (DN-001) to Brick Sdn Bhd RM107 due to invoice number IV-012 was underpriced.
6.	Jan 20	Transfer RM1,200 from Public Bank to Maybank.

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|---|--------|--|
| 7.  | Jan 22 | Paid outstanding amount for PI-0026 to Canon Bhd using Public Bank Cheque (PBB2412)      |
| 8.  | Jan 25 | Sent credit note (CN-001) to Trend Sdn Bhd for IV-013 due to discount allowed RM145.     |
| <b>Please backup your data frequently</b> |        |  |
| 9.  | Jan 27 | Provided printing services to Alpha Sdn Bhd and sent an invoice amount RM1,870 (IV-014). |
| 10.                                       | Jan 28 | Purchased a new machine RM2,580 and paid using Public Bank cheque (PBB2413).             |
| 11.                                       | Jan 30 | Received credit note (CN1234) from Macintosh for PI-0028 due to discount received RM178. |
| 12.                                       | Jan 30 | Paid RM5,000 to employees for January's salaries using Maybank cheque (MBB2347).         |

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i) Additional Information

1. All fixed assets were depreciated 5% on cost using straight line method.
2. Supplies on hand on 31/1/2021 worth RM9,680.
3. Insurance was paid on 1/10/2020 for six (6) month.
4. Telephone and fax accrued was RM234.
5. Service revenue amounted RM1,680 had been received from customers.
6. Rent had been paid for one (1) year starting 1/7/2020.

**REQUIRED:**

**Using SQL Accounting OR Autocount Accounting:**

- a) Create a chart of accounts for Hi-Gee Services Sdn Bhd and key in the opening balances as at 1 January 2021.
- b) Key in the sales, purchases, receipts and payments transactions for the month of January 2021.
- c) Key in the adjustments required for 31 January 2021.
- d) Backup the data file.

**(Total: 50 Marks)**

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**QUESTION 2**

Elis Florist Sdn Bhd offers fresh flowers, flowers Bouquets and Vases. The company is located at 123, Jalan Ong Kim Wee, 75200 Melaka. Financial year starts on 1 April and ends on 31 March every year. The company decided to use inventory software to replace its manual stock system on 1 April 2021. The chart of accounts of the company as at 1 April 2021 are as follows:

<b>Accounts</b>	<b>RM</b>
Capital	46,000
Retained Earnings	15,229
Cash at Bank – Ambank	11,780
Cash in hand	1,455
Furniture & fittings	10,000
Accumulated depreciation – Furniture & fittings	5,000
Motor Vehicles	55,000
Accumulated depreciation – Motor Vehicles	16,500
Computer	5,000
Accumulated depreciation - Computer	2,000
Purchase of Fresh Flowers	-
Purchase of Flowers Bouquet	-
Purchase of Vases	-
Purchase Returns	-
Sales of Fresh Flowers	-
Sales of Flowers Bouquet	-
Sales of Vases	-
Inventories	6,075
Sales Returns	-
Accounts Receivables-Lena Sdn Bhd	1,360
Accounts Receivables-T & T Sdn Bhd	1,690
Accounts Payable-How Florist Bhd	3,461
Accounts Payable-Alice Florist Bhd	4,170

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i) The aging reports for the Accounts Receivable and Accounts Payable are as follows:

<b>Suppliers Aging Report As At 1/4/2021</b>				
		<b>Total (RM)</b>	<b>1 Month (RM)</b>	<b>2 Months (RM)</b>
How Florist Bhd		3,461		
PI-0018	10/2/2021			1,865
PI-0021	24/3/2021		1,596	
Alice Florist Bhd		4,170		
PI-0019	14/5/2020			2,850
PI-0020	17/3/2021		1,320	

<b>Customers Aging Report As At 1/4/2021</b>				
		<b>Total (RM)</b>	<b>1 Month (RM)</b>	<b>2Months (RM)</b>
Lena Sdn Bhd		1,360		
IV-0010	15/2/2021			880
IV-0012	11/3/2021		480	
T & T Sdn Bhd		1,690		
IV-0011	21/2/2021			790
IV-0013	18/3/2021		900	

ii) The company uses FIFO for stock valuation method. The information about the stock items, prices per unit and month end stock balances are as follows:

A. Fresh Flowers (FF)

<b>Items</b>	<b>Price(RM)</b>		<b>Quantity</b>			<b>Unit of Measurement</b>
	<b>Cost per unit</b>	<b>Selling Per unit</b>	<b>Min</b>	<b>Reorder</b>	<b>Opening</b>	
Roses (FF-R)	30	50	10	10	25	Dozen
Carnation (FF-C)	25	45	15	15	30	Dozen
Daisy (FF-D)	30	50	15	15	20	Dozen
Orchid (FF-O)	35	60	5	5	12	Dozen

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## B. Flowers Bouquet (FB)

Items	Price(RM)		Quantity			Unit of Measurement
	Cost per pack	Selling Per pack	Min	Reorder	Opening	
Blossoms (FB-B)	55	80	5	5	7	Unit
Lovers (FB-LO)	75	105	3	3	5	Unit
Dolly (FB-D)	97	145	3	3	4	Unit
Lucky (FB-L)	83	135	2	2	4	Unit

## C. Vases (V)

Items	Price(RM)		Quantity			Unit of Measurement
	Cost per unit	Selling Per unit	Min	Reorder	Opening	
Bowl (V-B)	15	30	30	30	35	Unit
V-Shape (V-V)	35	50	20	20	30	Unit
Triangle (V-T)	25	40	15	15	20	Unit

iii) The following were the transactions that had taken place:

- Issued purchase order to Alice Florist Bhd on 1 April 2021:
  - 3 dozen of Orchid @ RM35 per dozen.
  - 1 dozen of Daisy @ RM30 per dozen.
  - 2 units of Lucky @ RM85 per unit.
- Received order from T & T Sdn Bhd on 3 April 2021:
  - 2 dozen of Roses @ RM50 per dozen.
  - 2 dozen of Carnation @ RM45 per dozen.
  - 2 units of Blossoms @ RM80 per unit.
  - 5 units of Bowl @ RM30 per unit.
- On 6 April, Nina Sdn Bhd requested quotation for the following:
  - 10 units of V-Shape.
  - 2 units of Lucky.
  - 1 dozen of Daisy.
  - 1 dozen of Roses.

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4. Received all items and invoice from Alice Florists Bhd on 8 April 2021.
5. Goods delivered to T & T Sdn Bhd on 9 April 2021 for all items that was ordered on 3 April 2021. The sales invoice was sent to T & T Sdn Bhd on the same day.
6. On 10 April 2021, Nina Sdn Bhd sent Purchase order for all items that was requested in the quotation dated 6 April 2021.
7. Issued purchase order to How Florist Bhd on 13 April 2021:
  - (a) 3 units of Blossoms @ RM55.
  - (b) 3 units of Lovers @ RM75.
  - (c) 2 units of Dolly @ RM97.
8. Goods delivered to Nina Sdn Bhd on 16 April 2021 and sent the sales invoice on the same day. Give 5% discount for Lucky.
9. On 18 April 2021, received full payment from Lena Sdn Bhd for IV-0010 by cheque.
10. On 21 April 2021, received the following items and invoice from How Florist Bhd:
  - (a) 3 units of Blossoms.
  - (b) 3 units of Lovers.
  - (c) 2 units of Lucky.
11. On 22 April 2021, returned the item that had not been ordered to How Florists Bhd.
12. On 24 April 2021, sold to ABC Sdn Bhd 2 units of Dolly and 2 units of Lovers. ABC paid RM200 by cash and paid the balance by cheque (MBB3456).
13. Received payment from Nina Sdn Bhd. Nina paid using cheque (PBB1234) on 25 April 2021.
14. On 25 April 2021, received purchase order from Mimi Florist Sdn Bhd, for the following items:
  - (a) 5 dozen of Roses @ RM55.
  - (b) 6 dozen of Carnation @ RM45.
  - (c) 5 dozen of Daisy @ RM50.
  - (d) 5 units of V-Shape @ RM50.
  - (e) 5 units of Bowl @ RM30.
15. Goods delivered to Mimi Florist Sdn Bhd on 26 April 2021 and sent an invoice on the same day. Give 3% discount for all items.

**Please backup your data frequently**

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16. On 27 April 2021, paid full payment to How Florist Bhd for invoice PI-0018 using Ambank cheque (AM1234).
17. On 27 April 2021, Mimi Florist Sdn Bhd returned 1 unit of Bowl due to brokerage.
18. On 28 April 2021, received full payment from T & T Sdn Bhd for IV-0011 by cash
19. On 30 April 2021, the storekeeper informed that 2 units of Triangle were missing.

**REQUIRED:**

**Using SQL Accounting OR Autocount Accounting:**

- a) Create the required stock, debtor, creditor and any other relevant codes based on the information provided.
- b) Key in the opening account and stock balances.
- c) Key in the transactions that occurred during the month of July.
- d) Backup the data files.

**(Total: 50 Marks)**

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**End of question**